

CITY OF GLENDORA

Audit Report

MUNICIPAL STORM WATER AND URBAN RUNOFF DISCHARGES PROGRAM

Los Angeles Regional Water Quality Control Board,
Order No. 01-182, Permit CAS004001, Part 4F5c3

July 1, 2002, through June 30, 2012



BETTY T. YEE
California State Controller

August 2018



BETTY T. YEE
California State Controller

August 9, 2018

The Honorable Mendell Thompson, Mayor
City of Glendora
116 East Foothill Boulevard
Glendora, CA 91741

Dear Mayor Thompson:

The State Controller's Office (SCO) audited the costs claimed by the City of Glendora for the legislatively mandated Municipal Storm Water and Urban Runoff Discharges Program for the period of July 1, 2002, through June 30, 2012.

The city claimed \$190,310 for the mandated program. Our audit found that \$110,454 is allowable and \$79,856 is unallowable because the city did not offset the Proposition C Local Return funds used to pay for the mandated activities. The State made no payments to the city. The State will pay \$110,454, contingent upon available appropriations. Following issuance of this report, the SCO's Local Government Programs and Services Division will notify the city of the adjustments via a system-generated letter for fiscal year (FY) 2008-09 through FY 2011-12.

This final audit report contains an adjustment to costs claimed by the city. If you disagree with the audit finding, you may file an Incorrect Reduction Claim (IRC) with the Commission on the State Mandates (Commission). Pursuant to Section 1185, subdivision (c), of the Commission's regulations (*California Code of Regulations*, Title 3), an IRC challenging this adjustment must be filed with the Commission no later than three years following the date of this report, regardless of whether this report is subsequently supplemented, superseded, or otherwise amended. You may obtain IRC information on the Commission's website at www.csm.ca.gov/forms/IRCFrm.pdf.

If you have any questions, please contact Lisa Kurokawa, Chief, Compliance Audits Bureau, by telephone at (916) 327-3138.

Sincerely,

Original signed by

JEFFREY V. BROWNFIELD, CPA
Chief, Division of Audits

JVB/lis

cc: June Overholt, Finance Director
City of Glendora
Dave Davies, Public Works Director
City of Glendora
LaShawn Butter, Community Services Director
City of Glendora
Bridget Amaya, Community Services Assistant Director
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Contents

Audit Report

Summary	1
Background	1
Objective, Scope, and Methodology	1
Conclusion	3
Follow-up on Prior Audit Findings	3
Views of Responsible Officials	3
Restricted Use	3
Schedule—Summary of Program Costs	4
Finding and Recommendation	7
Attachment—City’s Response to Draft Audit Report	

Audit Report

Summary

The State Controller's Office (SCO) audited the costs claimed by the City of Glendora for the legislatively mandated Municipal Storm Water and Urban Runoff Discharges Program for the period of July 1, 2002, through June 30, 2012.

The city claimed \$190,310 for the mandated program. Our audit found that \$110,454 is allowable and \$79,856 is unallowable because the city did not offset the Proposition C Local Return funds used to pay for the mandated activities. The State made no payments to the city. The State will pay \$110,454, contingent upon available appropriations.

Background

The California Regional Water Quality Control Board, Los Angeles Region (Board), adopted a 2001 storm water permit (Permit CAS004001) that requires local jurisdictions to:

Place trash receptacles at all transit stops within its jurisdiction that have shelters no later than August 1, 2002, and at all other transit stops within its jurisdiction no later than February 3, 2003. All trash receptacles shall be maintained as necessary.

On July 31, 2009, the Commission on State Mandates (Commission) determined that Part 4F5c3 of the permit imposes a state mandate reimbursable under Government Code (GC) section 17561 and adopted the Statement of Decision. The Commission further clarified that each local agency subject to the permit and not subject to a trash total maximum daily load (TMDL) is entitled to reimbursement.

The Commission also determined that the period of reimbursement for the mandated activities begins July 1, 2002, and continues until a new National Pollutant Discharge Elimination System (NPDES) permit issued by the Board is adopted. On November 8, 2012, the Board adopted a new NPDES permit, Order No. R4-2012-0175, which became effective on December 28, 2012. As a result, this legislatively mandated Municipal Storm Water and Urban Runoff Discharges Program ended on December 27, 2012.

The program's parameters and guidelines establish the state mandate and define the reimbursement criteria. The Commission adopted the parameters and guidelines on March 24, 2011. In compliance with GC section 17558, the SCO issues claiming instructions to assist local agencies in claiming mandated program reimbursable costs.

Objective, Scope, and Methodology

The objective of our audit was to determine whether costs claimed represent increased costs resulting from the legislatively mandated Municipal Storm Water and Urban Runoff Discharges Program. Specifically, we conducted this audit to determine whether costs claimed were supported by appropriate source documents, were not funded by another source, and were not unreasonable and/or excessive.

The audit period was from July 1, 2002, through June 30, 2012.

To achieve our audit objective, we:

- Reviewed the annual mandated cost claims filed by the city for the audit period and identified that the material cost components of each claim are the unit cost rate, the number of transit-stop trash receptacles, and the number of trash collections per week. Determined whether there were any mathematical errors or any unusual or unexpected variances from year-to-year and whether the claims adhered to the SCO's claiming instructions and the program's parameters and guidelines;
- Completed an internal control questionnaire by interviewing key city staff, and discussed the claim preparation process to determine what information was obtained, who obtained it, and how it was used;
- Researched the city's location within the Los Angeles River Watershed to gain an understanding of the trash TMDL effective date to determine the city's eligibility;
- Traced the unit cost rate claimed for each fiscal year in the audit period to the SCO's claiming instructions to ensure proper application of the rate;
- Traced all transit-stop trash receptacles claimed for each fiscal year in the audit period to source documentation. Corroborated the supporting documentation with physical inspections of 33 of the 62 trash receptacles located at the current transit stops;
- Traced the once-per-week trash collections claimed for each fiscal year in the audit period to source documentation; and
- Traced the mandated costs claimed to payroll and accounting system records for all fiscal years in the audit period to determine whether costs claimed were funded by revenues raised outside of the city's appropriations limit.

The legal authority to conduct this audit is provided by GC sections 12410, 17558.5, and 17561. We conducted this performance audit in accordance with generally accepted government auditing standards. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objective. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objective.

We limited our review of the city's internal controls to gaining an understanding of the transaction flow and claim preparation process as necessary to develop appropriate auditing procedures. Our audit scope did not assess the efficiency or effectiveness of program operations. We did not audit the city's financial statements.

Conclusion

Our audit found an instance of noncompliance with the requirements outlined in the Objective, Scope, and Methodology section. This instance is quantified in the accompanying Schedule (Summary of Program Costs) and described in the Finding and Recommendation section of this report.

For the audit period, the City of Glendora claimed \$190,310 for costs of the legislatively mandated Municipal Storm Water and Urban Runoff Discharges Program. Our audit found that \$110,454 is allowable and \$79,856 is unallowable. The State made no payments to the city. The State will pay \$110,454, contingent upon available appropriations.

Following issuance of this report, the SCO's Local Government Programs and Services Division will notify the city of the adjustments via a system-generated letter for fiscal year (FY) 2008-09 through FY 2011-12.

**Follow-up on
Prior Audit
Findings**

The SCO performed a prior review of the city's legislatively mandated Municipal Storm Water and Urban Runoff Discharges program claims filed for the period of July 1, 2012, through June 30, 2014. This review found that the costs claimed after December 27, 2012, are ineligible because the period of reimbursement for this mandated program expired on December 27, 2012, with the adoption of a new NPDES permit. The finding identified in this prior engagement has no relevance to the current finding.

**Views of
Responsible
Officials**

We issued a draft audit report on June 18, 2018. June Overholt, Finance Director, responded by letter dated June 28, 2018 (Attachment), disagreeing with the audit results. This final audit report includes the city's response.

Restricted Use

This report is solely for the information and use of City of Glendora, the California Department of Finance, and the SCO; it is not intended to be and should not be used by anyone other than these specified parties. This restriction is not intended to limit distribution of this report, which is a matter of public record.

Original signed by

JEFFREY V. BROWNFIELD, CPA
Chief, Division of Audits

August 9, 2018

Schedule—
Summary of Program Costs
July 1, 2002, through June 30, 2012

Cost Elements	Actual Costs Claimed	Allowable per Audit	Audit Adjustment ¹
<u>July 1, 2002, through June 30, 2003</u>			
Ongoing activities:			
Unit cost rate	\$ 6.74	\$ 6.74	\$ -
Number of transit receptacles	× 25	× 25	× -
Annual number of trash pickups	× 52	× 52	× -
Total ongoing costs	8,762	8,762	-
Less offsetting revenues and reimbursements	-	-	-
Total program costs	<u>\$ 8,762</u>	-	<u>\$ -</u>
Less amount paid by the State ²		-	
Allowable costs claimed in excess of amount paid		<u>\$ 8,762</u>	
<u>July 1, 2003, through June 30, 2004</u>			
Ongoing activities:			
Unit cost rate	\$ 6.74	\$ 6.74	\$ -
Number of transit receptacles	× 37	× 37	× -
Annual number of trash pickups	× 52	× 52	× -
Total ongoing costs	12,968	12,968	-
Less offsetting revenues and reimbursements	-	-	-
Total program costs	<u>\$ 12,968</u>	-	<u>\$ -</u>
Less amount paid by the State ²		-	
Allowable costs claimed in excess of amount paid		<u>\$ 12,968</u>	
<u>July 1, 2004, through June 30, 2005</u>			
Ongoing activities:			
Unit cost rate	\$ 6.74	\$ 6.74	\$ -
Number of transit receptacles	× 49	× 49	× -
Annual number of trash pickups	× 52	× 52	× -
Total ongoing costs	17,174	17,174	-
Less offsetting revenues and reimbursements	-	-	-
Total program costs	<u>\$ 17,174</u>	-	<u>\$ -</u>
Less amount paid by the State ²		-	
Allowable costs claimed in excess of amount paid		<u>\$ 17,174</u>	
<u>July 1, 2005, through June 30, 2006</u>			
Ongoing activities:			
Unit cost rate	\$ 6.74	\$ 6.74	\$ -
Number of transit receptacles	× 55	× 55	× -
Annual number of trash pickups	× 52	× 52	× -
Total ongoing costs	19,276	19,276	-
Less offsetting revenues and reimbursements	-	-	-
Total program costs	<u>\$ 19,276</u>	-	<u>\$ -</u>
Less amount paid by the State ²		-	
Allowable costs claimed in excess of amount paid		<u>\$ 19,276</u>	

Schedule (continued)

Cost Elements	Actual Costs Claimed	Allowable per Audit	Audit Adjustment ¹
<u>July 1, 2006, through June 30, 2007</u>			
Ongoing activities:			
Unit cost rate	\$ 6.74	\$ 6.74	\$ -
Number of transit receptacles	× 56	× 56	× -
Annual number of trash pickups	× 52	× 52	× -
Total ongoing costs	19,627	19,627	-
Less offsetting revenues and reimbursements	-	-	-
Total program costs	<u>\$ 19,627</u>	-	<u>\$ -</u>
Less amount paid by the State ²		-	
Allowable costs claimed in excess of amount paid		<u>\$ 19,627</u>	
<u>July 1, 2007, through June 30, 2008</u>			
Ongoing activities:			
Unit cost rate	\$ 6.74	\$ 6.74	\$ -
Number of transit receptacles	× 56	× 56	× -
Annual number of trash pickups	× 52	× 52	× -
Total ongoing costs	19,627	19,627	-
Less offsetting revenues and reimbursements	-	-	-
Total program costs	<u>\$ 19,627</u>	-	<u>\$ -</u>
Less amount paid by the State ²		-	
Allowable costs claimed in excess of amount paid		<u>\$ 19,627</u>	
<u>July 1, 2008, through June 30, 2009</u>			
Ongoing activities:			
Unit cost rate	\$ 6.74	\$ 6.74	\$ -
Number of transit receptacles	× 62	× 62	× -
Annual number of trash pickups	× 52	× 52	× -
Total ongoing costs	21,730	21,730	-
Less offsetting revenues and reimbursements	-	(8,710)	(8,710)
Total program costs	<u>\$ 21,730</u>	13,020	<u>\$ (8,710)</u>
Less amount paid by the State ²		-	
Allowable costs claimed in excess of amount paid		<u>\$ 13,020</u>	
<u>July 1, 2009, through June 30, 2010</u>			
Ongoing activities:			
Unit cost rate	\$ 6.78	\$ 6.78	\$ -
Number of transit receptacles	× 66	× 66	× -
Annual number of trash pickups	× 52	× 52	× -
Total ongoing costs	23,269	23,269	-
Less offsetting revenues and reimbursements	-	(23,269)	(23,269)
Total program costs	<u>\$ 23,269</u>	-	<u>\$ (23,269)</u>
Less amount paid by the State ²		-	
Allowable costs claimed in excess of amount paid		<u>\$ -</u>	

Schedule (continued)

Cost Elements	Actual Costs Claimed	Allowable per Audit	Audit Adjustment ¹
<u>July 1, 2010, through June 30, 2011</u>			
Ongoing activities:			
Unit cost rate	\$ 6.80	\$ 6.80	\$ -
Number of transit receptacles	× 66	× 66	× -
Annual number of trash pickups	× 52	× 52	× -
Total ongoing costs	23,338	23,338	-
Less offsetting revenues and reimbursements	-	(23,338)	(23,338)
Total program costs	<u>\$ 23,338</u>	-	<u>\$ (23,338)</u>
Less amount paid by the State ²		-	
Allowable costs claimed in excess of amount paid		<u>\$ -</u>	
<u>July 1, 2011, through June 30, 2012</u>			
Ongoing activities:			
Unit cost rate	\$ 7.15	\$ 7.15	\$ -
Number of transit receptacles	× 66	× 66	× -
Annual number of trash pickups	× 52	× 52	× -
Total ongoing costs	24,539	24,539	-
Less offsetting revenues and reimbursements	-	(24,539)	(24,539)
Total program costs	<u>\$ 24,539</u>	-	<u>\$ (24,539)</u>
Less amount paid by the State ²		-	
Allowable costs claimed in excess of amount paid		<u>\$ -</u>	
<u>Summary: July 1, 2002, through June 30, 2012</u>			
Total ongoing costs	\$ 190,310	\$ 190,310	\$ -
Less offsetting revenue and reimbursements	-	(79,856)	(79,856)
Total program costs	<u>\$ 190,310</u>	110,454	<u>\$ (79,856)</u>
Less amount paid by the State ²		-	
Allowable costs claimed in excess of amount paid		<u>\$ 110,454</u>	

¹ See the Finding and Recommendation section.

² Payment amount current as of May 8, 2018.

Finding and Recommendation

FINDING— Unreported offsetting revenues

The city did not include any revenues or reimbursements as offsetting revenues on its claim forms for the legislatively mandated Municipal Storm Water and Urban Runoff Discharges Program for period of July 1, 2008, through June 30, 2012. We found that the city should have offset \$79,856 in Proposition C revenues that were used to pay for the salaries and benefits of city staff who maintained the transit-stop trash receptacles.

The city provided trash pick-up logs showing one pick-up a week to support its mandated costs incurred, although the logs provided only supported trash pick-ups that occurred after the audit period. The city did not provide any trash pick-up logs prepared during the audit period. The city's logs revealed that the same city employee performed all of the transit stop trash pick-ups. We reviewed the city's Payroll Distribution Detail Reports for FY 2008-09 through FY 2011-12 to determine the source of funding for the employee's salary costs. We found that the city used its General Fund and Proposition C Local Return Fund (Fund 211) resources. To the extent that the city used Proposition C Local Return funds to fund the mandated activities, that amount is considered as an offsetting revenue.

Proposition C Local Return Fund

Proposition C was approved by voters in November 1990 as an additional one-half of 1% tax on retail sales in Los Angeles County. Twenty percent (20%) of the revenue from the sales tax is dedicated to the Local Return Program. Similar to Proposition A, the Proposition C Ordinance requires that these funds be used by the cities and the county to benefit public transit.

The Proposition A and Proposition C Local Return Guidelines, section II. Project Eligibility; identify reimbursement for ongoing trash receptacle maintenance as follows:

2. BUS STOP IMPROVEMENTS AND MAINTENANCE (Codes 150, 160, & 170)

Examples of eligible Bus Stop Improvement and Maintenance projects include installation/replacement and/or maintenance of:

- Concrete landings – in street for buses and at sidewalk for passengers
- Bus turn-outs
- Benches
- Shelters
- Trash Receptacles
- Curb cuts
- Concrete or electrical work directly associated with the above items

The following table summarizes the amount offset by fiscal year:

Fiscal Year	Amount Claimed	Amount Allowable	Amount Paid by Funding		Amount Offset
			General Fund	Prop C	
2002-03	\$ 8,762	\$ 8,762	\$ 8,762	\$ -	\$ -
2003-04	12,968	12,968	12,968	-	-
2004-05	17,174	17,174	17,174	-	-
2005-06	19,276	19,276	19,276	-	-
2006-07	19,627	19,627	19,627	-	-
2007-08	19,627	19,627	19,627	-	-
2008-09	21,730	13,020	13,020	8,710	(8,710)
2009-10	23,269	-	-	23,269	(23,269)
2010-11	23,338	-	-	23,338	(23,338)
2011-12	24,539	-	-	24,539	(24,539)
Total	<u>\$ 190,310</u>	<u>\$ 110,454</u>	<u>\$ 110,454</u>	<u>\$ 79,856</u>	<u>\$ (79,856)</u>

The allowable ongoing maintenance costs are calculated using the Commission-adopted reasonable reimbursement methodology and are not based on actual costs incurred. The offsetting revenue amounts are based on the extent that the city used Proposition C monies to fund the payroll costs of city staff who performed the reimbursable activities, but not for an amount in excess of claimed costs. Therefore, the Proposition C Local Return funds used to pay for the ongoing maintenance costs, totaling \$79,856, will be an offset from the mandated cost claims.

Section VIII. (Offsetting Revenues and Reimbursements) of the parameters and guidelines states:

Any offsetting revenue the claimant experiences in the same program as a result of the same statutes or executive orders found to contain the mandate shall be deducted from the costs claimed. In addition, reimbursement for this mandate received from any federal, State or non-local source shall be identified and deducted from this claim.

Recommendation

No recommendation is applicable for this finding, as the period of reimbursement expired on December 27, 2012, with the adoption of a new NPDES permit. When claiming reimbursement for other mandated programs, we recommend that the city offset all revenues and reimbursements raised outside of its appropriations limit that are used to fund mandated activities.

City's Response

We disagree with the Finding: - **Unreported offsetting revenues:**

SCO states that \$79,856 is unallowable because the City did not offset the Proposition C Local Return funds used to pay for the mandated activities.

As stated in earlier conversations, the City disagrees for the following reasons:

First, there were no revenues generated or experienced by the City for the maintenance of trash receptacles as required by this State Mandate.

Second, The City did not receive any monies for this specific program that required offset from the costs incurred and claimed. Claiming instructions state, “reimbursement **for this mandate** received from any federal, State, or non-local sources shall be identified and deducted from this claim.” The funding sources cited by the SCO were general in nature and the City did not have to use them for this specific purpose.

Proposition C transportation funds are essentially local funds generated from County sales tax which could have been used for various public transit related City priorities such as capital projects maintaining the streets and transit infrastructure. Although maintaining the trash receptacles is included within the Prop C transit eligible expenditures, because of the State Mandate, city employees were required to spend some of their time on the activities mandated by the State and not on projects selected by the city. The City should be entitled to receive reimbursement for the cost of performing those activities mandated by the State as required by the California Constitution and Government codes.

In addition, the City has the legal authority to repay and transfer monies received from State Mandate payments back to those original funding sources, which can then be used to pay for other City prioritized projects.

We request restoration of costs cut relating to the “Offsetting Reimbursements” reductions.

SCO’s Comments

Our finding and recommendation remain unchanged.

Both the Commission’s parameters and guidelines and the SCO’s claiming instructions require the identification and reporting of offsetting revenues and reimbursements. Section VIII. (Offsetting Revenues and Reimbursements) of the parameters and guidelines states that “reimbursement for this mandate from any federal, state, or non-local source shall be deducted from the costs claimed.” We concluded that the Proposition C Local Return funds used to pay for the maintenance of trash receptacles are restricted funds that should be reported and offset against claimed costs.

We disagree with the city’s comment that the Proposition C Local Return funds “were general in nature and the City did not have to use them for this specific purpose.” Proposition C is a special supplementary sales tax approved by Los Angeles County voters in 1990. Proposition C sales tax revenue is restricted solely to the development and/or improvement of public transit services. Therefore, while unrestricted general sales taxes can be spent for any general governmental purpose, Proposition C revenues are restricted solely to benefiting public transit, which is not a purpose that is “general in nature.”

The city is correct in its response that, because of the mandated program, “city employees were required to spend time on the activities mandated by the State and not on projects selected by the city.” The general premise of mandated costs is that claimants are entitled to reimbursement to the extent that they incur increased costs as the direct result of a mandated program. However, the city did not incur increased costs to the extent that it relied on revenues raised outside of its appropriations limit, which were dedicated to public transit purposes to fund such costs.

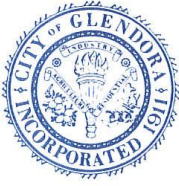
We also disagree with the city’s comment that it will “repay and transfer moneys from State Mandate payments back to those original funding sources...” Section III. N (Metro’s Administrative Process – Reimbursement) of the Proposition A and Proposition C Local Return Guidelines (2007 edition) states that “LR Funds may be advanced for other grant funds as long as the project itself is eligible under LR guidelines.” In addition, Section IV. C (10) (Finance Section – Accounting for Proposition A and Proposition C Revenues and Expenditures by Jurisdiction – Reimbursement) states:

Local Return funds may be used to advance a project which will subsequently be reimbursed by federal, state, or local grant funding, or private funding, if the project itself is eligible under LR guidelines.

For grants, an applicant must submit an application or proposal regarding how the community will benefit from the grant funds awarded. When a grant is awarded, the grantee will be reimbursed to the extent that it incurred costs consistent with the terms of the grant. However, a mandated program payment is a subvention of funds to reimburse local governments for the costs of a mandated program, which is entirely different from a grant. Therefore, as mandated program payments are not grant payments, we concluded that the advancement of Proposition C Local Return funds pending mandate reimbursement from the State does not comply with the Proposition A and Proposition C Local Return Guidelines.

Therefore, we find that the city had sufficient funds to pay for ongoing maintenance of the transit-stop trash receptacles, as sufficient Proposition C Local Return funds were available.

**Attachment—
City's Response to Draft Audit Report**



June 28, 2018

Lisa Kurokawa
Chief, Compliance Audits Bureau
State Controller's Office
P.O. Box 942850
Sacramento, CA 94250-5874

Dear Ms. Kurokawa,

Please accept the City of Glendora's response to the State Controller's Office (SCO) Draft Audit Report of the Municipal Storm Water & Urban Discharges Program for the period of July 1, 2002 through June 30, 2012.

We disagree with the Finding: – **Unreported offsetting revenues:**

SCO states that \$79,856 is unallowable because the city did not offset the Proposition C Local Return funds used to pay for the mandated activities.

As stated in earlier conversations, the City disagrees for the following reasons:

First, there were no revenues generated or experienced by the City for the maintenance of trash receptacles as required by this State Mandate.

Second, The City did not receive any monies for this specific program that required offset from the costs incurred and claimed. Claiming instructions state, "reimbursement **for this mandate** received from any federal, State, or non-local sources shall be identified and deducted from this claim." The funding sources cited by the SCO were general in nature and the City did not have to use them for this specific purpose.

Proposition C transportation funds are essentially local funds generated from County sales tax which could have been used for various public transit related City priorities such as capital projects maintaining the streets and transit infrastructure. Although maintaining the trash receptacles is included within the Prop C transit eligible expenditures, because of the State Mandate, city employees were required to spend some of their time on the activities mandated by

the State and not on projects selected by the city. The City should be entitled to receive reimbursement for the cost of performing those activities mandated by the State as required by the California Constitution and Government codes.

In addition, the City has the legal authority to repay and transfer monies received from State Mandate payments back to those original funding sources, which can then be used to pay for other City prioritized projects.

We request restoration of costs cut relating to the "Offsetting Reimbursements" reductions.

Sincerely,



June Overholt

Finance Director / City Treasurer

**State Controller's Office
Division of Audits
Post Office Box 942850
Sacramento, CA 94250**

<http://www.sco.ca.gov>